

EXHIBIT A

MANAGEMENT INCENTIVE PLAN

1. Purpose

The purpose of the Management Incentive Plan is to describe the overall compensation package offered by certain of the Debtors to the members of management set forth in Schedule 1 (“Members of Management”). The Management Incentive Plan is comprised of the Calendar Year 2013 Short Term Incentive Compensation Program (the “Program”) offered by American Roads and the Operating Subs (the “Company”). The Program is designed to provide Members of Management with an opportunity to obtain additional compensation for their individual performance contributions to the Company following the Effective Date of the Plan.

2. The Program

Under the Program, Members of Management have the potential to earn compensation in addition to their base salary for the calendar year 2013 (the “Performance Bonus”), as adjusted based on the attainment of certain EBITDA targets and individualized performance goals.

- (a) Interim Payment of Performance Bonus: Members of Management are eligible for payment of 40% of their total Performance Bonus following the review of the 9/30/2013 financial results if: (i) the Interim EBITDA Target of \$10,693,000¹ is achieved and (ii) the relevant Member of Management’s performance is consistent with their respective individual performance goals.
- (b) Balance of Performance Bonus: The balance of any Performance Bonus will be payable to Members of Management following completion of the Company’s annual audit, or otherwise at the discretion of the Company’s board of directors, to the extent that: (i) the Annual EBITDA Target of \$13,759,000 is achieved and (ii) the relevant Member of Management’s performance is consistent with their respective individual performance goals.
- (c) Individual Performance Goals: The individual performance goals that are to be satisfied under the Program are based upon each Member of Management’s functions and responsibilities, and include: (i) maintaining the overall financial performance of the Company; (ii) maintaining the condition of assets and implementing required maintenance on-time and on-budget; (iii) achieving certain health, safety and environmental goals; (iv) devoting significant time and effort necessary to assist in the restructuring transaction; (v) continuing development of American Roads Technologies; (vi) managing the relationship with the City of

¹ “EBITDA” is equal to the “Run Rate” EBITDA calculated in the monthly traffic operating reports and excludes any translation gains or losses, extraordinary legal or other restructuring costs, and interest income.

Windsor; and (vii) managing employee matters and communication with employees.

- (d) Potential Performance Bonus Amount: The amount of the potential Performance Bonus that may be obtained by each of the Members of Management under the Program is set forth on Schedule 1.
- (e) Conditions: The payment of any Performance Bonus is conditional upon the relevant Member of Management being actively employed by the Company. In the event of a termination of employment prior to the payment of any Performance Bonus due to death, disability, termination without cause, or position elimination, any Performance Bonus will be payable on a prorated basis within thirty (30) days of such Member of Management's termination based on the expected performance of the Company.

Schedule 1
Management

Name	Function	Potential Performance Bonus
Neal Belitsky	Chief Executive Officer of American Roads LLC and The Baldwin County Bridge Company, L.L.C. President of Alabama Toll Operations, LLC, American Emerald Mountain Expressway Bridge, LLC, Alabama Black Warrior Parkway, LLC, Central Alabama River Parkway, LLC and Detroit Windsor Tunnel LLC	\$87,500.00
Robert Moore	Vice President of Finance of American Roads LLC	\$50,000.00
Carolyn Brown	Executive Vice President of American Roads LLC	\$40,000.00